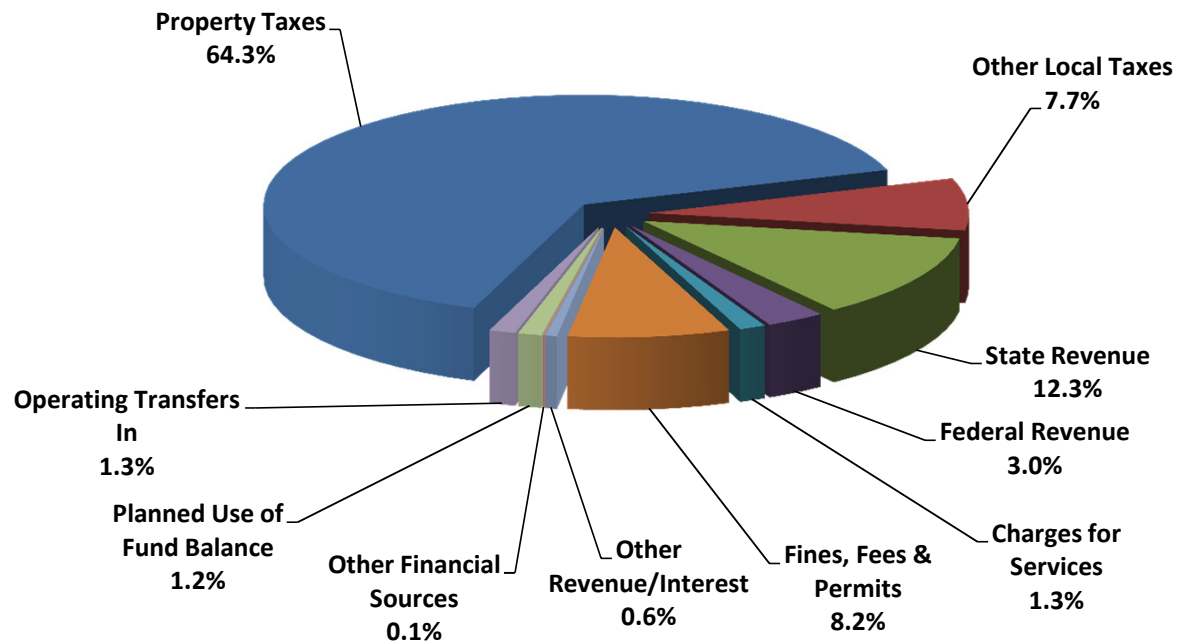


# **ALL FUNDS SUMMARY**



## **FY17 PROPOSED BUDGET**

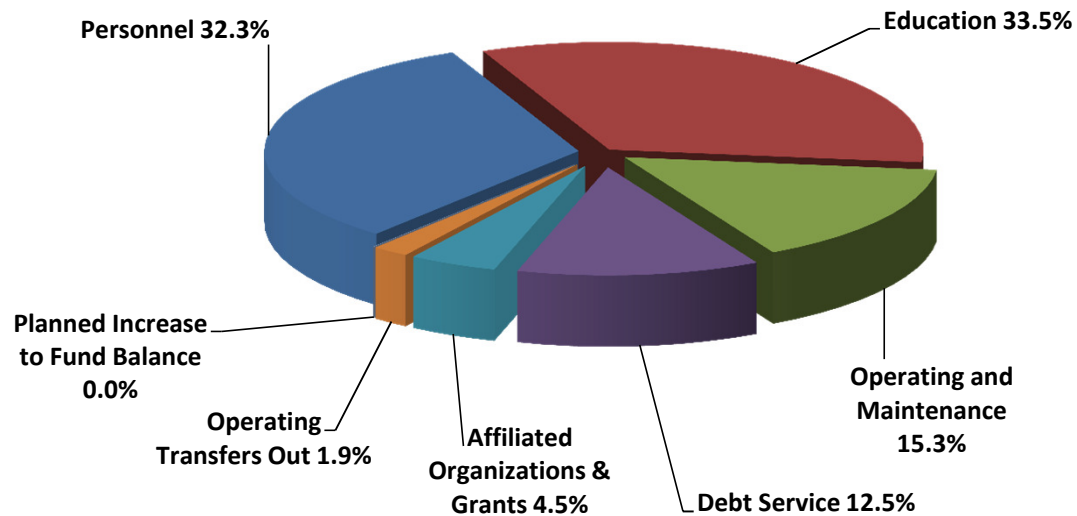
**Where the Money Comes From....**



**SOURCES OF FUNDS:**

	<u>FY17 Proposed</u>	<u>FY16 Amended</u>
<b><u>Revenue:</u></b>		
Property Taxes	\$ 768,874,000	\$ 756,640,000
Intergovernmental-State	147,610,103	166,868,624
Other Local Taxes	91,607,000	101,598,000
Fines, Fees & Permits	97,465,495	96,968,037
Intergovernmental-Federal	35,488,768	50,043,264
Charges for Services	15,995,247	16,402,550
Other Revenue/Interest	7,093,451	5,637,374
Subtotal	<u>1,164,134,065</u>	<u>1,194,157,848</u>
<b><u>Other Sources:</u></b>		
Planned Use of Fund Balance	14,315,357	15,646,482
Operating Transfers In	16,051,013	19,254,882
Other Financial Sources	855,000	804,000
Subtotal	<u>31,221,370</u>	<u>35,705,364</u>
<b>Total Appropriation Sources</b>	<b><u>\$ 1,195,355,435</u></b>	<b><u>\$ 1,229,863,212</u></b>

**.....and Where the Money Goes**



**USE OF FUNDS:**

	<u><b>FY17 Proposed</b></u>	<u><b>FY16 Amended</b></u>
Personnel	\$ 386,099,991	\$ 380,796,000
Education	399,971,000	391,288,000
Operating and Maintenance	182,794,230	212,121,873
Debt Service	149,245,157	158,334,069
Affiliated Organizations & Grants	54,229,829	55,993,181
Operating Transfers Out	22,619,547	25,177,332
Planned Increase to Fund Balance	395,681	6,152,757
<b>Total Appropriation Uses</b>	<u><b>\$ 1,195,355,435</b></u>	<u><b>\$ 1,229,863,212</b></u>

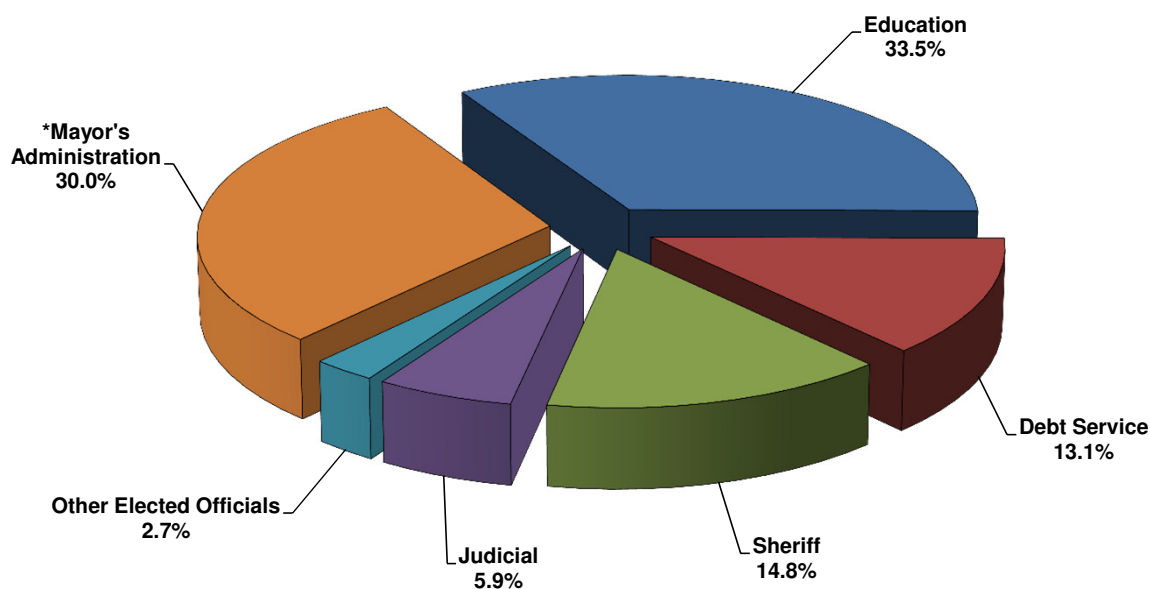
# Total Sources and Uses by Division Countywide Summary

All Funds

<u>DIVISION NAME</u>	FY17 SOURCES OF FUNDS			FY17 SOURCES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(399,971,000)	-	-	399,971,000	-	-	-	33.5%
Sheriff	(12,978,441)	(144,646)	(356,260)	176,556,886	144,646	-	163,222,185	14.8%
Debt Service	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	13.1%
Public Works *	(60,141,458)	(282,088)	(1,643,608)	82,049,079	260,871	394,149	20,636,945	6.9%
Administration & Finance *	(325,654,833)	(180,466)	(4,686,317)	63,546,599	10,815,217	-	(256,159,800)	6.2%
Judicial	(32,650,571)	(436,827)	(641,563)	69,996,996	436,827	-	36,704,863	5.9%
Corrections *	(50,291,345)	(9,201,333)	(1,304,350)	60,495,695	301,333	-	-	5.1%
Health Services *	(35,277,082)	(3,748,112)	(733,705)	60,013,573	3,423,112	-	23,677,785	5.3%
Community Services *	(30,866,136)	(127,090)	(78,433)	39,057,816	127,090	-	8,113,247	3.3%
Other Elected Officials	(38,674,290)	-	-	32,793,859.23	-	1,532.00	(5,878,899)	2.7%
Planning & Development *	(19,260,120)	(1,930,451)	(1,001,000)	22,187,435	430,451	-	426,315	1.9%
Information Technology *	(6,628,753)	-	-	15,886,111	-	-	9,257,358	1.3%
ALL FUNDS TOTAL	(1,164,989,065)	(16,051,013)	(14,315,357)	1,172,340,207	22,619,547	395,681	-	100.0%

\* Divisions of the Mayor's Administration

FY17 Uses by Division



*Education represents the largest functional division of county expenditures.*

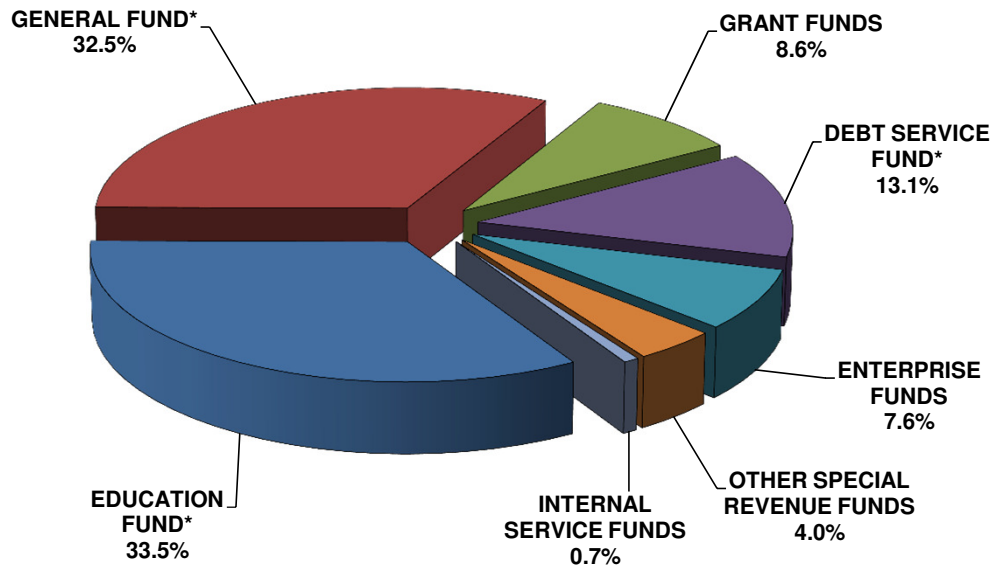
# Total Sources and Uses by Fund Type Countywide Summary

All Funds

<b>FUND TYPE:</b>	<b>FY17 SOURCES OF FUNDS</b>			<b>FY17 SOURCES OF FUNDS</b>			<b>NET OPERATIONS</b>	
	<b>REVENUE + OTHER SOURCES</b>	<b>TRANSFERS IN</b>	<b>FUND BALANCE</b>	<b>EXPENSES</b>	<b>TRANSFERS OUT</b>	<b>FUND BALANCE</b>	<b>NET FUND</b>	<b>% of Total</b>
EDUCATION FUND*	(399,971,000)	-	-	399,971,000	-	-	-	33.5%
GENERAL FUND*	(387,018,258)	(1,789,545)	-	375,211,451	13,596,352	-	-	32.5%
GRANT FUNDS	(97,114,754)	(3,861,468)	(1,330,036)	100,871,029	1,428,079	7,150	-	8.6%
DEBT SERVICE FUND*	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	13.1%
ENTERPRISE FUNDS	(79,156,533)	(10,400,000)	(1,304,350)	89,806,461	667,423	386,999	-	7.6%
OTHER SPECIAL REVENUE	(40,236,865)	-	(7,810,850)	47,798,490	247,693	1,532	-	4.0%
INTERNAL SERVICE FUNDS	(8,896,618)	-	-	8,896,618	-	-	-	0.7%
<b>ALL FUNDS TOTAL</b>	<b>(1,164,989,065)</b>	<b>(16,051,013)</b>	<b>(14,315,357)</b>	<b>1,172,340,207</b>	<b>22,619,547</b>	<b>395,681</b>	<b>-</b>	<b>100%</b>

\*Identified as Major Funds - defined as more than 10% of total appropriated revenues

## FY17 Uses by Fund



**Major Funds for Shelby County include the Education Fund (33.5% of total), the General Fund (32.5% of total) and the Debt Service Fund (13.1% of total).**

# Sources and Uses by Fund/Division Countywide Summary

## All Funds

<b>FUND/DIVISION:</b>	<b>FY17 SOURCES OF FUNDS</b>			<b>FY17 USES OF FUNDS</b>			<b>NET OPERATIONS</b>
	<b>REVENUE + OTHER SOURCES</b>	<b>TRANSFERS IN</b>	<b>FUND BALANCE</b>	<b>EXPENSES</b>	<b>TRANSFERS OUT</b>	<b>FUND BALANCE</b>	
<b>GENERAL FUND:</b>							
Administration & Finance	(305,432,387)	(180,466)	-	38,803,053	10,650,000	-	(256,159,800)
Information Technology	(1,893,106)	-	-	11,150,464	-	-	9,257,358
Planning & Development	(5,000)	-	-	366,954	64,361	-	426,315
Public Works	(3,743,459)	(56,387)	-	24,386,791	50,000	-	20,636,945
Health Services	(4,662,716)	(1,319,200)	-	27,302,782	2,356,920	-	23,677,786
Community Services	(825,000)	-	-	8,811,158	127,090	-	8,113,248
Sheriff	(5,058,500)	(131,481)	-	168,399,001	13,165	-	163,222,185
Judicial	(27,012,200)	(102,011)	-	63,484,257	334,816	-	36,704,862
Elected Officials	(38,385,890)	-	-	32,506,991	-	-	(5,878,899)
<b>TOTAL GENERAL FUND</b>	<b>(387,018,258)</b>	<b>(1,789,545)</b>	<b>-</b>	<b>375,211,451</b>	<b>13,596,352</b>	<b>-</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS:</b>							
Education Fund	(399,971,000)	-	-	399,971,000	-	-	-
Hotel-Motel Tax Fund	(16,100,000)	-	(1,521,100)	17,621,100	-	-	-
Roads & Bridges Fund	(13,440,765)	-	(1,117,028)	14,382,092	175,701	-	-
Narcotics Funds	(2,208,000)	-	(356,260)	2,564,260	-	-	-
Car Rental Tax Fund	(2,200,000)	-	-	2,200,000	-	-	-
Mosquito & Rodent Control Fund	(3,455,000)	-	(569,131)	4,024,131	-	-	-
Air Emission Fees Fund	(1,022,250)	-	(136,709)	1,086,967	71,992	-	-
Register DP Fund	(288,400)	-	-	286,868	-	1,532	-
General Sessions DP Fund	(306,850)	-	(313,284)	620,134	-	-	-
Veteran's Court	(50,000)	-	-	50,000	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	-	-	(3,000,000)	3,000,000	-	-	-
Stormwater Fees Fund	(720,000)	-	(476,580)	1,196,580	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(227,058)	599,558	-	-	-
<b>TOTAL SPECIAL REVENUE</b>	<b>(440,207,865)</b>	<b>-</b>	<b>(7,810,850)</b>	<b>447,769,490</b>	<b>247,693</b>	<b>1,532</b>	<b>-</b>
<b>ENTERPRISE FUNDS:</b>							
Corrections Fund	(50,081,345)	(8,900,000)	(1,304,350)	59,984,362	301,333	-	-
Fire Services Fund	(19,606,938)	-	-	19,219,939	-	386,999	-
Codes Enforcement Fund	(9,468,250)	(1,500,000)	-	10,602,160	366,090	-	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>(79,156,533)</b>	<b>(10,400,000)</b>	<b>(1,304,350)</b>	<b>89,806,461</b>	<b>667,423</b>	<b>386,999</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS:</b>							
IT Internal Service Fund	(4,735,647)	-	-	4,735,647	-	-	-
Fleet Services	(4,160,971)	-	-	4,160,971	-	-	-
<b>TOTAL INTERNAL SERVICES</b>	<b>(8,896,618)</b>	<b>-</b>	<b>-</b>	<b>8,896,618</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS</b>	<b>(97,114,754)</b>	<b>(3,861,468)</b>	<b>(1,330,036)</b>	<b>100,871,029</b>	<b>1,428,079</b>	<b>7,150</b>	<b>-</b>
<b>DEBT SERVICE FUND</b>	<b>(152,595,036)</b>	<b>-</b>	<b>(3,870,121)</b>	<b>149,785,157</b>	<b>6,680,000</b>	<b>-</b>	<b>-</b>
<b>ALL FUNDS TOTAL</b>	<b>(1,164,989,065)</b>	<b>(16,051,013)</b>	<b>(14,315,357)</b>	<b>1,172,340,207</b>	<b>22,619,547</b>	<b>395,681</b>	<b>-</b>

# Prime Accounts Countywide Summary

## All Funds

ACCT DESCRIPTION	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 PROPOSED
40 - Property Taxes	(722,145,558)	(748,889,806)	(762,162,262)	(756,640,000)	(768,874,000)
41 - Other Local Taxes	(95,327,540)	(106,044,536)	(105,964,976)	(101,598,000)	(91,607,000)
43 - Intergovernmental Revenues-State	(140,805,239)	(134,844,829)	(133,397,504)	(166,868,624)	(147,610,103)
44 - Intergovernmental Revenues-Federal	(63,939,101)	(55,910,264)	(30,240,093)	(50,043,264)	(35,488,768)
45 - Charges for Services	(16,879,418)	(17,450,854)	(16,693,427)	(16,402,550)	(15,995,247)
46 - Fines, Fees & Permits	(95,747,381)	(97,248,742)	(97,397,669)	(96,968,037)	(97,465,495)
47 - Other Revenue	(17,019,033)	(9,614,270)	(4,836,210)	(4,794,924)	(6,086,801)
48 - Investment Income	(1,396,197)	(1,651,382)	(1,895,354)	(842,450)	(1,006,650)
<b>TOTAL REVENUE</b>	<b>(1,153,259,468)</b>	<b>(1,171,654,683)</b>	<b>(1,152,587,494)</b>	<b>(1,194,157,848)</b>	<b>(1,164,134,065)</b>
51 - Salaries-Regular Pay	255,753,581	254,027,972	250,885,566	280,718,879	282,261,884
52 - Salaries-Other Compensation	19,326,478	19,182,572	19,907,267	20,262,448	20,313,140
55 - Fringe Benefits	102,080,203	110,510,967	96,689,605	104,377,677	107,902,864
56 - Vacancy Savings	-	-	-	(24,563,004)	(24,377,896)
<b>TOTAL SALARIES</b>	<b>377,160,262</b>	<b>383,721,511</b>	<b>367,482,438</b>	<b>380,796,000</b>	<b>386,099,991</b>
60 - Supplies & Materials	23,950,138	22,095,824	20,543,371	22,887,545	20,740,577
64 - Services & Other Expenses	36,994,580	30,679,532	23,790,469	29,270,655	27,452,773
66 - Professional & Contracted Services	67,846,547	66,867,815	65,005,976	75,588,691	73,991,630
67 - Rent, Utilities & Maintenance	22,222,874	22,035,033	21,318,347	24,332,604	24,297,553
68 - Interfund Services	10,351,821	10,830,155	9,929,949	10,388,842	10,059,266
70 - Capital Asset Acquisitions	12,527,310	9,874,324	31,873,379	55,799,753	32,287,501
79 - Depreciation Expense	294,016	837,221	424,721	-	-
<b>TOTAL OPERATING &amp; MAINT</b>	<b>174,187,286</b>	<b>163,219,905</b>	<b>172,886,212</b>	<b>218,268,089</b>	<b>188,829,301</b>
<b>80 - DEBT SERVICE EXPENDITURE</b>	<b>174,319,942</b>	<b>167,309,931</b>	<b>161,415,322</b>	<b>158,334,069</b>	<b>149,245,157</b>
<b>89 - AFFILIATED ORGANIZATIONS</b> (1)	<b>408,276,434</b>	<b>428,345,183</b>	<b>427,528,517</b>	<b>442,516,181</b>	<b>449,900,829</b>
<b>90 - GRANTS</b>	<b>1,037,000</b>	<b>635,000</b>	<b>3,050,000</b>	<b>4,765,000</b>	<b>4,300,000</b>
<b>95 - CONTINGENCIES &amp; RESTRICTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,146,216)</b>	<b>(6,035,070)</b>
<b>94 - OTHER SOURCES &amp; USES</b>	<b>(1,254,483)</b>	<b>(1,527,930)</b>	<b>17,045,150</b>	<b>(804,000)</b>	<b>(855,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,133,726,441</b>	<b>1,141,703,599</b>	<b>1,149,407,639</b>	<b>1,197,729,123</b>	<b>1,171,485,208</b>
<b>9998 - PLANNED FUND BALANCE INCREASE</b>				6,152,757	395,681
<b>9999 - PLANNED FUND BALANCE DECREASE</b>				(15,646,482)	(14,315,357)
<b>PLANNED USE OF FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,493,725)</b>	<b>(13,919,676)</b>
<b>96 - OPERATING TRANSFERS IN</b>	<b>(29,635,286)</b>	<b>(23,448,067)</b>	<b>(20,521,020)</b>	<b>(19,254,882)</b>	<b>(16,051,013)</b>
<b>98 - OPERATING TRANSFERS OUT</b>	<b>33,778,818</b>	<b>31,794,693</b>	<b>29,194,395</b>	<b>25,177,332</b>	<b>22,619,547</b>
<b>NET TRANSFERS</b>	<b>4,143,532</b>	<b>8,346,626</b>	<b>8,673,375</b>	<b>5,922,450</b>	<b>6,568,534</b>
<b>TOTAL COUNTYWIDE</b>	<b>(15,389,495)</b>	<b>(21,604,458)</b>	<b>5,493,520</b>	<b>-</b>	<b>-</b>

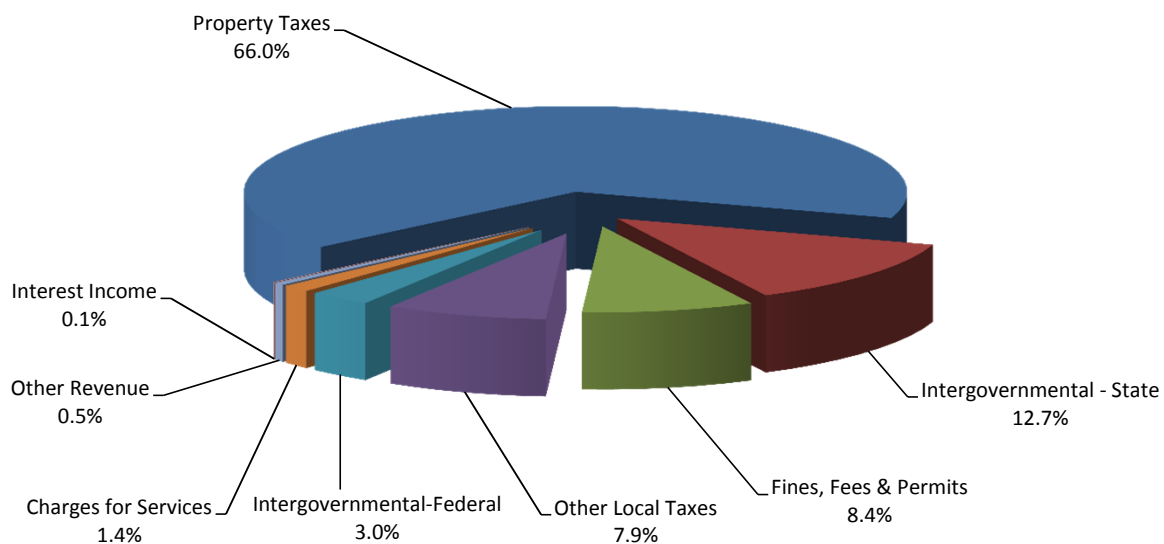
(1) Includes Education expense

## Revenue Overview Countywide Summary

## All Funds

REVENUE SOURCE	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Proposed
40 - Property Taxes % of Total	(722,145,558) 62.6%	(748,889,806) 63.9%	(762,162,262) 66.1%	(756,640,000) 63.4%	(768,874,000) 66.0%
43 - Intergovernmental - State % of Total	(140,805,239) 12.2%	(134,844,829) 11.5%	(133,397,504) 11.6%	(166,868,624) 14.0%	(147,610,103) 12.7%
41 - Other Local Taxes % of Total	(95,327,540) 8.3%	(106,044,536) 9.1%	(105,964,976) 9.2%	(101,598,000) 8.5%	(91,607,000) 7.9%
46 - Fines, Fees & Permits % of Total	(95,747,381) 8.3%	(97,248,742) 8.3%	(97,397,669) 8.5%	(96,968,037) 8.1%	(97,465,495) 8.4%
44 - Intergovernmental-Federal % of Total	(63,939,101) 5.5%	(55,910,264) 4.8%	(30,240,093) 2.6%	(50,043,264) 4.2%	(35,488,768) 3.0%
45 - Charges for Services % of Total	(16,879,418) 1.5%	(17,450,854) 1.5%	(16,693,427) 1.4%	(16,402,550) 1.4%	(15,995,247) 1.4%
47 - Other Revenue % of Total	(17,019,033) 1.5%	(9,614,270) 0.8%	(4,836,210) 0.4%	(4,794,924) 0.4%	(6,086,801) 0.5%
48 - Interest Income % of Total	(1,396,197) 0.1%	(1,651,382) 0.1%	(1,895,354) 0.2%	(842,450) 0.1%	(1,006,650) 0.1%
<b>TOTAL REVENUE - ALL FUNDS</b>	<b>(1,153,259,468)</b>	<b>(1,171,654,683)</b>	<b>(1,152,587,494)</b>	<b>(1,194,157,848)</b>	<b>(1,164,134,065)</b>
<b>% Change from Prior Year</b>		<b>1.6%</b>	<b>-1.6%</b>	<b>3.6%</b>	<b>-2.5%</b>

## Countywide Revenue Overview



**Property Taxes provide the largest single source of revenue for Shelby County.**



**Revenue Projections and Assumptions**

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for 66% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections and appraisal appeals, with extensive collaboration with the Trustee and the Assessor. Analysis of local, state and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

**Property Tax Rates**

The Property Tax Rate is set by the County Commission as a part of the annual budget review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 32%, personal property at 8% and utilities at 7%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

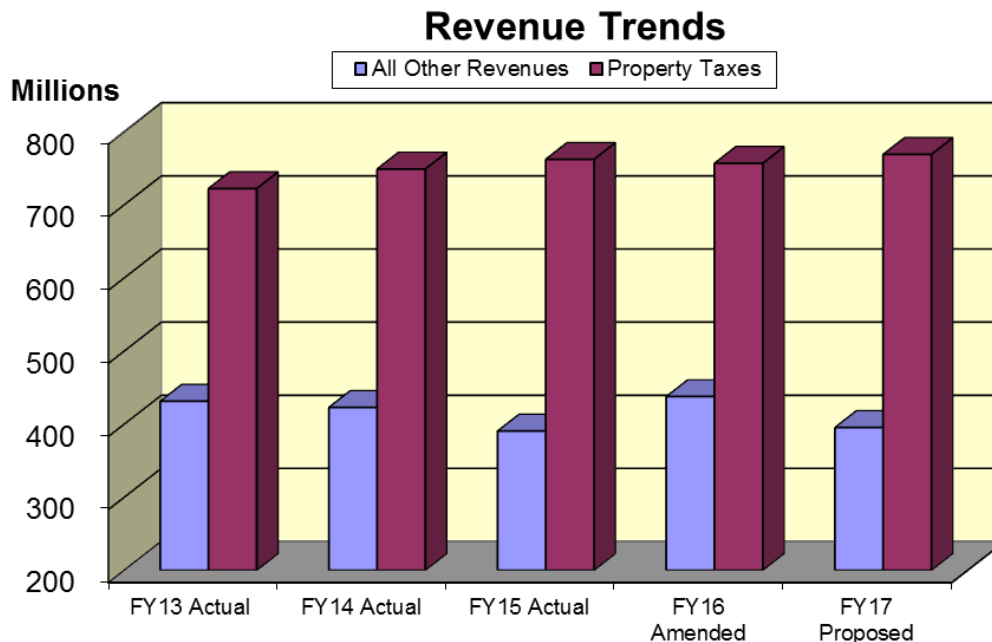
**Property Tax Calculation**

The County Commission approved a tax rate of \$4.37 for tax year 2015 (fiscal year 2016).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.37 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) (\$25,000/\$100) = \$250
- 3) \$250 x \$4.37 = \$1,093 tax due

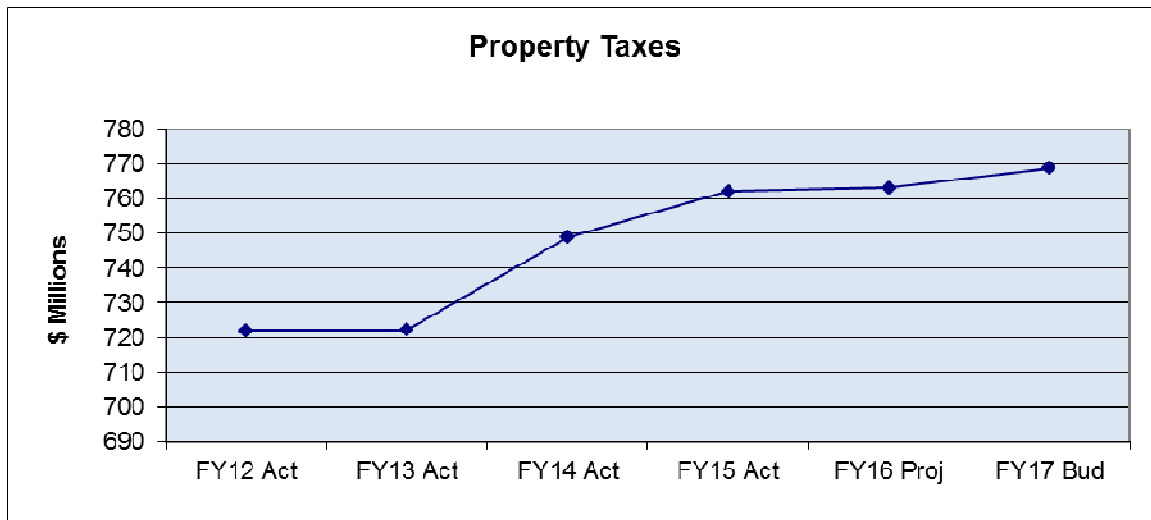
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,748.



Revenue trends demonstrate the stability of Shelby County revenue sources

**Property Tax Revenue**

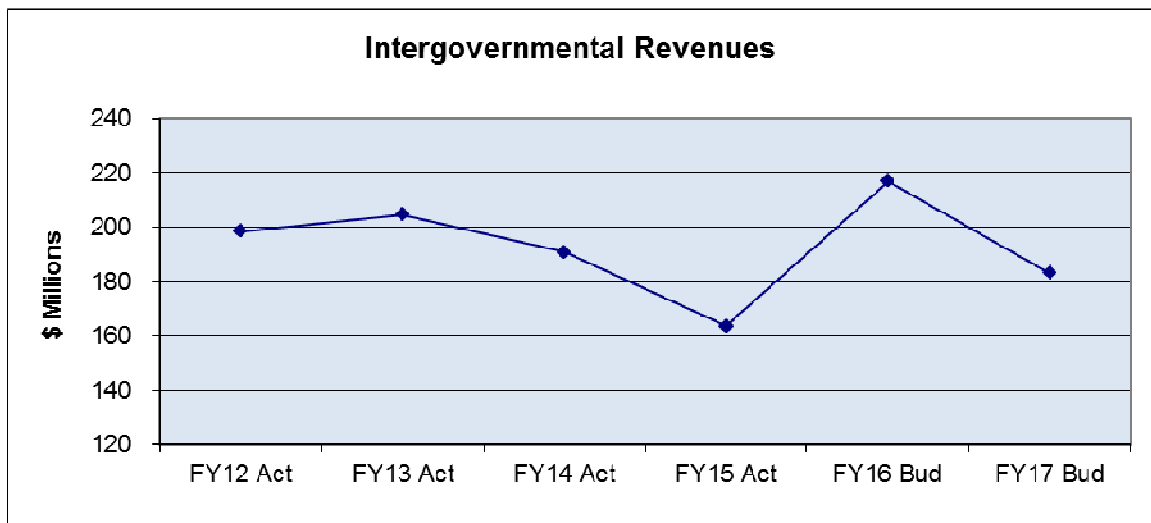
Current Property Taxes have been projected at \$743.8 million for the FY17 Proposed Budget, based on a tax rate of \$4.37 with an expected growth of about 1.0% over the projected FY16 actual collection level. Delinquent tax revenue has been reduced by \$2.0 million in recognition of the increase in current collections. One cent of the tax rate is estimated to generate \$1,702,000 in revenue. The Rural School Bond property tax rate of \$.04 (which applied only to properties outside the Memphis city limits) was eliminated in FY15.



**Intergovernmental Revenues** received from the State of Tennessee contribute the second largest source of income to the County, representing 12.7% of total income, with revenue from Federal and local sources accounting for another 3.0% countywide (or 15.7% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

Significant revenue sources in this category include:

- Federal and State grant funding for specified programs (\$84.8 million). Budgets adjusted in FY17 to align with actual collections.
- Corrections reimbursements for housing of inmates charged with felony crimes (\$49.1 million)
- State gasoline tax (\$8.7 million) and TVA Replacement tax (\$7.0 million)
- State (\$8.1 million) and Local (\$4.6 million) cost reimbursements. The largest State reimbursement is for the Public Defender (\$5.1M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center. The county is also reimbursed for State and City elections.

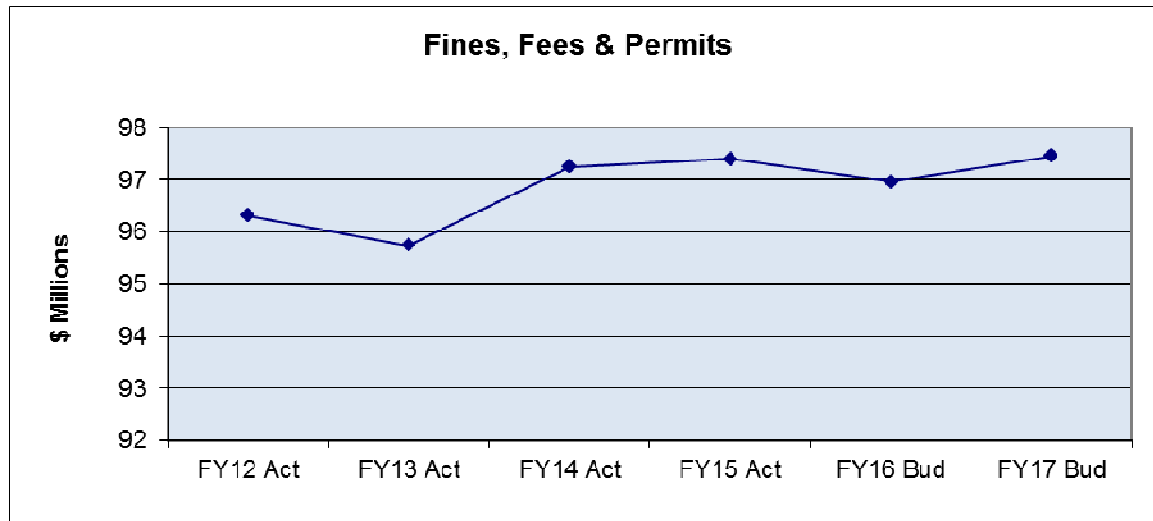


## Countywide Summary

## Revenue Overview

**Fines, Fees & Permits** account for 8.4% of total revenues. Collections in this category have stabilized over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

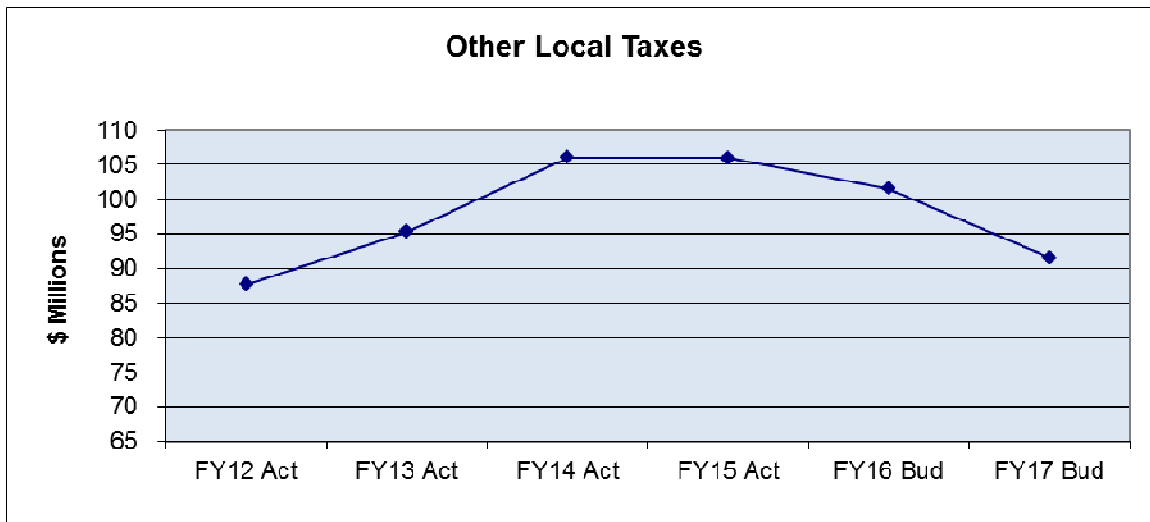
- County Trustee's commission for collection of property taxes (\$21.9 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$18.5 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts)



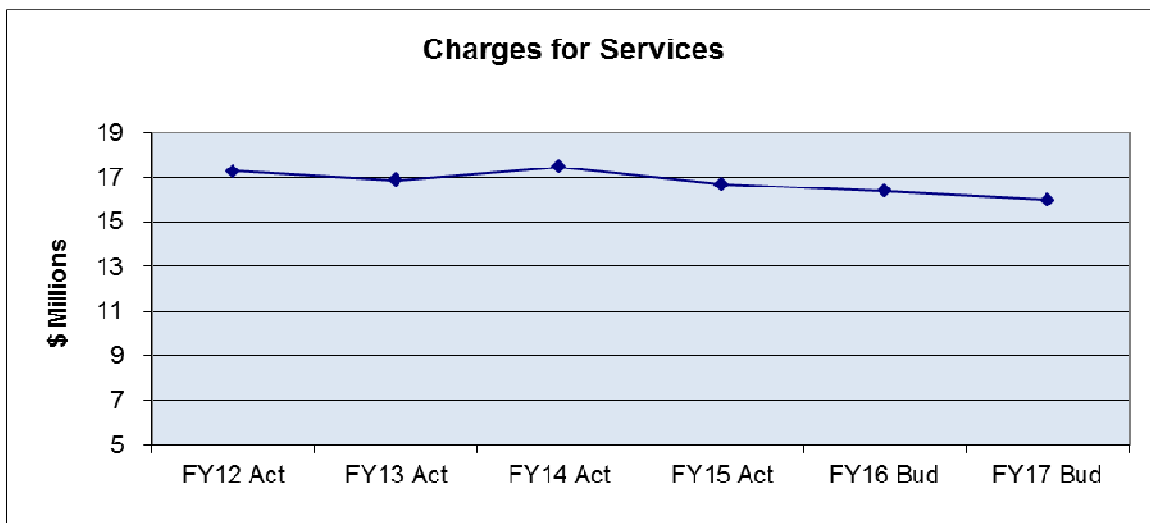
**Other Local Taxes** contribute another 7.9% or \$91.6 million - a \$10.0 million decrease from the prior year budget. The reduction in this category reflects the fact that the \$32 million projected for Wheel Tax has been equally divided for FY17 between the Education Fund and the CIP Fund for allocation to the schools. This change is partially offset by \$3.5 million in increased collections in Business, Hotel and Motel Taxes (13% growth in collections compared to the prior year budget to reflect actual collection trends). Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and capital projects.
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$16.1 million)
- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County (\$24.5 million, including MLG&W)
- Business or Gross receipts taxes (\$15.0 million) and local share of Sales Tax (\$4.4 million)
- Interest & Penalty on Taxes (\$9.0 million) and litigation taxes (\$3.4 million)
- Car Rental Tax – a 3% tax collected on rental of private vehicles as funding for an NBA arena (\$2.2 million)

The FY14 increase reflects a non-recurring collection of the MLGW in Lieu of Tax from the City of Memphis.



**Charges for Services** represent only 1.4% or \$16 million of all revenues. This category includes internal service charges for telecommunications, fleet and fuel services, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts. Changes in this category for FY17 internal billings include an increase for a Vehicle Replacement Program, PC Replacement Program, Roads and Bridges Internal Services and Pretrial Program Fees. Overall reductions in this category are reflected in inmate transport reimbursements due to fewer inmates working and in the Health department reductions in TennCare Patient Services due to patients using private care due to the cost of ACA.

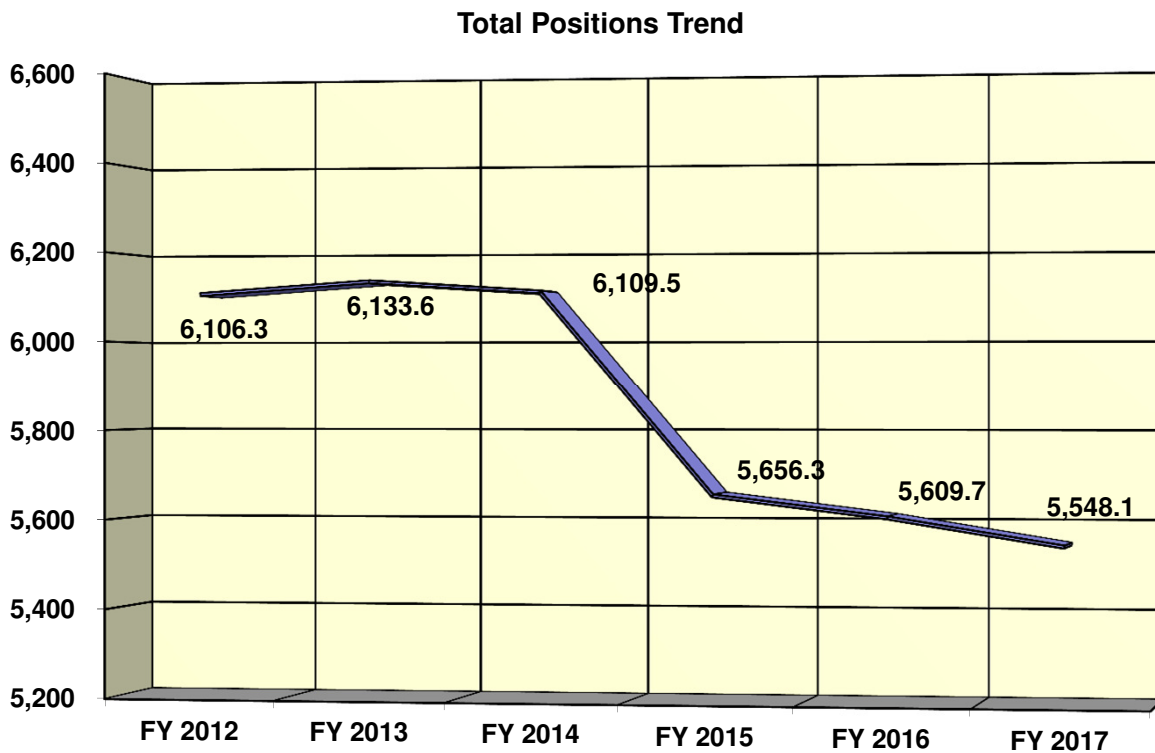


## Total FTE Positions by Fund Countywide Summary

### All Funds

FUND NAME	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY16-17 Change	% of Total
General Fund	3,857.1	3,875.1	3,902.8	3,896.0	3,918.5	3,910.7	(7.7)	70.5%
Special Revenue Funds	176.8	156.6	154.6	154.6	155.6	154.8	(0.9)	0.0
Enterprise Funds	969.8	1,010.8	1,013.8	1,011.8	977.0	923.0	(54.0)	16.6%
Internal Service Funds	21.0	41.0	33.0	33.0	20.0	20.0	-	0.4%
Grant Funds	1,081.6	1,050.1	1,005.3	560.8	538.6	539.6	1.0	0.0%
<b>TOTAL FTE - ALL FUNDS</b>	<b>6,106.3</b>	<b>6,133.6</b>	<b>6,109.5</b>	<b>5,656.3</b>	<b>5,609.7</b>	<b>5,548.1</b>	<b>(61.6)</b>	<b>100.0%</b>
Change from prior year	(27.8)	27.3	(24.1)	(453.2)	(46.6)	(61.6)		

*Note: Reduction in FTE from FY14 to FY15 primarily due to Headstart grant assumed by Shelby County Schools*



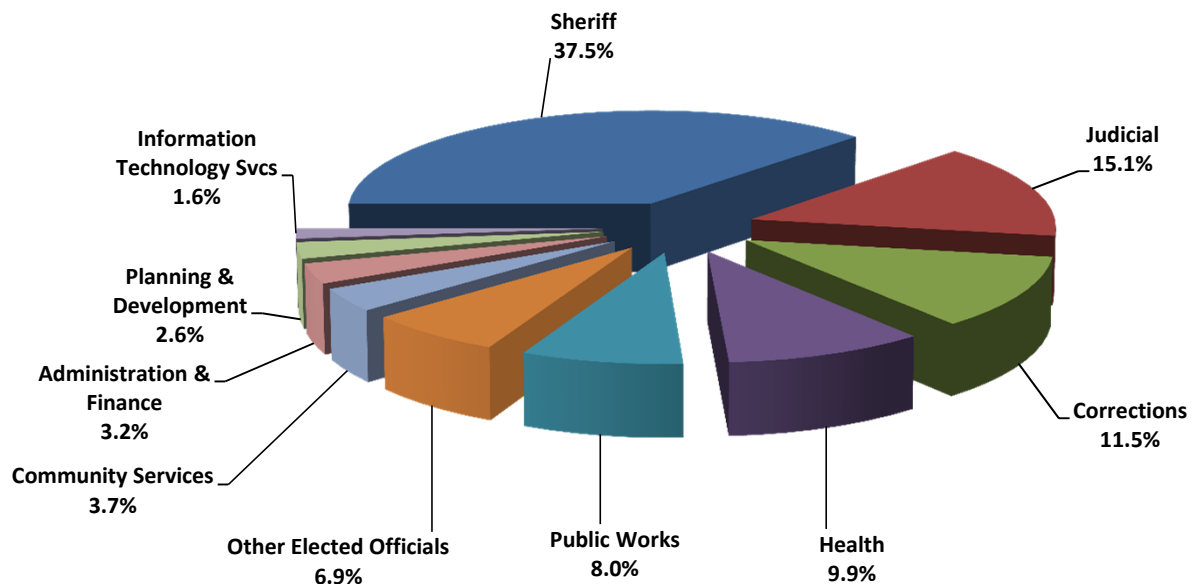
*The total number of County employees in All Funds has declined by 557 positions (9%) since FY12, with the largest number of reductions related to Grants.*

## Total FTE Positions Trends by Division Countywide Summary

### All Funds

DIVISION	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Change	% of Total
Sheriff	1,988.8	1,977.3	1,965.0	2,081.0	2,081.0	-	37.5%
Judicial	909.0	929.6	940.6	842.7	836.3	(6.4)	15.1%
Corrections	749.8	739.8	735.3	694.8	639.0	(55.8)	11.5%
Health	558.0	552.0	560.6	549.3	551.2	2.0	9.9%
Public Works	444.0	438.0	437.0	438.0	443.0	5.0	8.0%
Other Elected Officials	383.0	381.0	384.5	382.0	381.0	(1.0)	6.9%
Community Services	680.0	664.3	211.7	207.4	206.0	(1.4)	3.7%
Administration & Finance	190.0	192.5	184.5	178.5	177.5	(1.0)	3.2%
Planning & Development	146.0	145.0	145.0	144.0	144.0	-	2.6%
Information Technology Svcs	85.0	90.0	92.0	92.0	89.0	(3.0)	1.6%
<b>TOTAL FTE - ALL FUNDS</b>	<b>6,133.6</b>	<b>6,109.5</b>	<b>5,656.2</b>	<b>5,609.7</b>	<b>5,548.1</b>	<b>(56.2)</b>	<b>100.0%</b>

## Total FY17 Positions by Division



*The Sheriff accounts for about one third of all positions on an "All Funds" basis.*

# Total FTE Positions Distribution Countywide Summary

## All Funds

	General Fund	Special Revenue	Enterprise Funds	Internal Services	Grant Funds	ALL FUNDS TOTAL
<b>MAYOR'S ADMINISTRATION</b>						
Administration & Finance	173.4	-	-	-	4.1	177.5
Information Technology	84.0	-	-	5.0	-	89.0
Planning & Development	4.0	-	116.0	-	24.0	144.0
Public Works	161.0	93.0	169.0	15.0	5.0	443.0
Corrections	-	-	638.0	-	1.0	639.0
Health Services	147.1	56.8	-	-	347.4	551.2
Community Services	95.0	-	-	-	111.0	206.0
<b>Total Mayor's Admin FTE</b>	<b>664.5</b>	<b>149.8</b>	<b>923.0</b>	<b>20.0</b>	<b>492.5</b>	<b>2,249.8</b>
<b>SHERIFF</b>						
Sheriff Administration	186.0	-	-	-	-	186.0
Law Enforcement	732.0	-	-	-	1.0	733.0
Jail	1,162.0	-	-	-	-	1,162.0
<b>Total Sheriff FTE</b>	<b>2,080.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>2,081.0</b>
<b>JUDICIAL</b>						
Chancery Court	22.5	-	-	-	-	22.5
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	2.0	85.0
General Sessions Court	186.3	5.0	-	-	2.0	193.3
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	131.7	-	-	-	18.3	150.0
Juvenile Court Clerk	58.0	-	-	-	15.0	73.0
Attorney General	109.2	-	-	-	8.8	118.0
Public Defender	130.0	-	-	-	-	130.0
Divorce Ref/Jury Commission	10.5	-	-	-	-	10.5
<b>Total Judicial FTE</b>	<b>785.2</b>	<b>5.0</b>	<b>-</b>	<b>-</b>	<b>46.1</b>	<b>836.3</b>
<b>OTHER ELECTED OFFICIALS</b>						
Election Commission	25.0	-	-	-	-	25.0
Legislative Operations	68.5	-	-	-	-	68.5
Equal Opportunity Compliance	20.5	-	-	-	-	20.5
Assessor	24.0	-	-	-	-	24.0
County Clerk	9.0	-	-	-	-	9.0
Register	143.0	-	-	-	-	143.0
Trustee	91.0	-	-	-	-	91.0
<b>The Total Other Elected FTE</b>	<b>381.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>381.0</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>	<b>3,910.7</b>	<b>154.8</b>	<b>923.0</b>	<b>20.0</b>	<b>539.6</b>	<b>5,548.1</b>